



Ancillary Document Review Supplement
(This form must be filled out electronically.)

This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

All responses should be in **bold** format.

Interpretive or policy statement(s) being reviewed (provide number and title):
ETA 2008.08.12.178, Deferred sales tax

Date issued: **June 5, 2002**

Reviewer: **Gilbert Brewer**

Date reviewed: **September 12, 2002**

This review is in conjunction with the review of the following rule(s) (provide WAC number(s) and title(s)):

WAC 458-20-102, Resale certificates

Briefly explain the subject matter of the document(s):

ETA 2008.08.12.178 explains the difference between deferred sales tax and use tax. It also describes certain circumstances under which a person may owe deferred sales tax and how to report that tax on the Combined Excise Tax Return.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?
X		Is the document providing the result(s) that it was originally designed to achieve?

If the answer is "no" to any of the questions above, provide a brief explanation for that response.



Review Recommendation:

- _____ **Amend**
- _____ **Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X** **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

Briefly explain your recommendation:

The ETA provides useful information on the distinction between deferred sales tax and use tax and the consequences flowing from that distinction. I would incorporate into WAC 458-20-102 that part of the ETA that discusses the differences between the two types of tax and amend Rule 102 to consistently and accurately distinguish between the two when discussing tax liabilities. As noted in the review of Rule 102, there is no need to incorporate this information into the rule at this time.

Manager action: Date: _____

_____ Reviewed and accepted recommendation